

OFFICE OF THE  
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STATE OF ALABAMA

91-00042

Honorable Ed Hollis  
Revenue Commissioner  
St. Clair County  
P.O. Box 340  
Pell City, AL 35125

OCT 26 1990

Exemptions - Ad Valorem Taxes

Masonic Lodge building in St.  
Clair County is exempt from ad  
valorem tax.

Dear Mr. Hollis:

This opinion is issued in response to your request for an  
opinion from the Attorney General.

QUESTION

Is the Masonic Lodge building in St. Clair  
County exempt from ad valorem taxation?

FACTS AND ANALYSIS

The upper story of the building is used specifically for the  
lodge meetings. The downstairs is leased. The rent collected  
is used for charitable purposes.

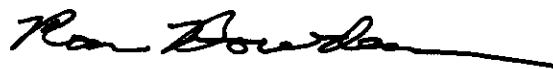
The Most Worshipful Grand Lodge of Free and Accepted Masons of  
the State of Alabama and its duly constituted subordinate lodges  
are exempt from ad valorem taxes. The exemption extends to  
property owned by such lodges that are leased to third parties  
where the income derived therefrom is used for charitable  
purposes. Quarterly Report of the Attorney General, Volume  
122, Page 24.

CONCLUSION

The Masonic Lodge building in St. Clair County is exempt from  
taxation.

Sincerely, -

DON SIEGELMAN  
Attorney General  
By-

  
RON BOWDEN  
Assistant Attorney General

DS:RB:ph9